



Brian F Smith, CPA

Richard J Pavano, CPA

*Certified Public Accountants and Business Advisors*

August 10, 2010

Executive Board  
State Board of Accountancy

Re: firm name change

To Whom It May Concern:

We are currently a two partner firm. We are both licensed CPA's, Brian is a non-equity partner and I own 100%. I am purchasing a sole proprietorship in which the CPA passed away over a year ago. It is the widow's wish to incorporate his last name into our firm name for at least five years to keep some continuity for their clients and as a legacy issue. Can we do this?

Please give me a call if you need further information.

Sincerely,

A handwritten signature in black ink, appearing to read 'RJPavano'.

Richard J Pavano, CPA